

Department of the Treasury - Internal Revenue Service

## Notice of Encumbrances Against or Interests in Property Offered for Sale

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before *October 12, 2006*.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from Taxpayer**

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Joint Tenant	50% interest in parcel number 455-290-007-8	08/27/1991	11/06/1991; Riverside County Recorder California	Carlota P. Mueller 250 E. South Lyon Avenue #153 Hemet, CA 92543	07/06/2006
State Tax Lien	\$30,895.29	09/01/1995	12/30/1996; Riverside County Recorder California	State of California Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267	07/06/2006
Federal Tax Lien	\$140,588.26	10/21/1996	09/08/1998; Riverside County Recorder California	Internal Revenue Service 1 Civic Center Drive #400 San Marcos, CA 92069	07/06/2006
Property Taxes	\$3,573.59	Past due property taxes	Riverside County Tax Collector Office	Riverside County Tax Collector Office 4080 Lemon Street; First floor Riverside, CA 92502	09/13/2006

Name: Steven Massel

Date: 08/15/2006

Title: Property Appraisal and Liquidation Specialist

Signature: \_\_\_\_\_